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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY**

**NPR 9060.1**

Effective Date: September 30,  
2008

Expiration Date: September  
30, 2013

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## **Subject: Cost Accruals**

**Responsible Office: Office of the Chief Financial Officer**

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## **Preface**

### **P.1 Purpose**

This NASA Procedural Requirements (NPR) document provides the financial management requirements for cost accruals.

### **P.2 Applicability**

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

### **P.3 Authority**

- a. 31 U.S.C. § 3512(e), Executive Agency Accounting and other Financial Management Reports and Plan
- b. Federal Financial Management Improvement Act of 1996, Public Law, 104-208
- c. The Chief Financial Officers Act of 1990, Public Law 101-576
- d. The Federal Managers Financial Integrity Act of 1982, Public Law 97-255
- e. The Government Management and Reform Act of 1994, Public Law 103-356
- f. The Government Performance and Results Act (GPRA) of 1993, Public Law 103-62
- g. Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government
- h. NASA Policy Directive (NPD) 9010.2, "Financial Management"

### **P.4 Applicable Documents**

- a. None

### **P.5 Measurement/Verification**

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

### **P.6 Cancellation**

None.

/S/

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